

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

**CORDELL FUNDING, LLLP and CORDELL
CONSULTANTS INC., MONEY PURCHASE
PLAN, a Qualified Retirement Plan Trust,**

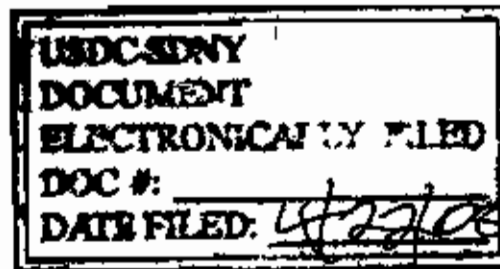
Appellants,

v.

**THE 1031 TAX GROUP, LLC; 1031 ADVANCE 132
LLC; 1031 ADVANCE, INC.; 1031 TG OAK
HARBOR LLC; AEC EXCHANGE COMPANY,
LLC; ATLANTIC EXCHANGE COMPANY, INC.;
ATLANTIC EXCHANGE COMPANY, LLC;
EXCHANGE MANAGEMENT, LLC;
INVESTMENT EXCHANGE GROUP, LLC;
NATIONAL EXCHANGE ACCOMODATORS,
LLC; NATIONAL EXCHANGE SERVICES QI,
LTD; NATIONAL INTERMEDIARY, LTD; NRC
1031, LLC; REAL ESTATE EXCHANGE
SERVICES, INC.; RUTHERFORD INVESTMENT
LLC; SECURITY 1031 SERVICES, LLC;
SHAMROCK HOLDINGS GROUP, LLC; and
OFFICIAL COMMITTEE OF UNSECURED
CREDITORS,**

Appellees.

Case No. 07-cv-11342 (NRB)



**STIPULATION AND ORDER FURTHER AMENDING
BRIEFING SCHEDULE**

WHEREAS, on November 19, 2007, appellants Cordell Funding, LLLP and Cordell Consultants, Inc., Money Purchase Plan, a Qualified Retirement Plan Trust (together "Cordell") filed the Notice of Appeal of Order Approving Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates (the "Notice of Appeal"), appealing the Order Approving Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates entered on October 26, 2007, which granted the Joint Motion for Approval of Agreement to Transfer

Interests and Assets for the Benefit of Bankruptcy Estates and approving and authorizing Gerard A. McHale, Jr., the Chapter 11 trustee (the "Trustee") to enter into, and effectuate, the Agreement to Transfer Interests and Assets for the Benefit of Bankruptcy Estates dated as of October 11, 2007.

WHEREAS, on November 29, 2007, Cordell filed the Statement of Issues and Designation of Items to be Included in Record on Appeal.

WHEREAS, on December 10, 2007, The 1031 Tax Group, LLC; 1031 Advance 132 LLC; 1031 Advance, Inc.; 1031 TG Oak Harbor LLC; AEC Exchange Company, LLC; Atlantic Exchange Company, Inc., Atlantic Exchange Company, LLC; Exchange Management, LLC; Investment Exchange Group, LLC; National Exchange Accomodators, LLC; National Exchange Services QI, Ltd.; National Intermediary, Ltd.; NRC 1031, LLC; Real Estate Exchange Services, Inc.; Rutherford Investment LLC; Security 1031 Services, LLC; and Shamrock Holdings Group, LLC (the "Debtors") by and through counsel for the Trustee filed their Designation of Additional Items to be Included in Record on Appeal.

WHEREAS, on December 18, 2007, the appeal was entered on the docket of this Court.

WHEREAS, the Debtors and the Official Committee of Unsecured Creditors of the Debtors' estates (the "Committee") are appellees to this appeal (collectively, the "Appellees").

WHEREAS, the deadline for Cordell to file its brief is presently May 2, 2008, the deadline for the Appellees to file their brief is presently May 30, 2008, and the deadline for Cordell to file the reply brief is presently June 13, 2008.

WHEREAS, the parties have determined that they need additional time to prepare the briefs because they are engaged in settlement discussions.

Cordell and the Appellees hereby AGREE, STIPULATE AND CONSENT TO AS

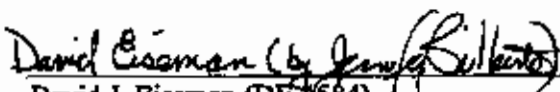
FOLLOWS:

1. The deadline for Cordell to file and serve its brief is extended through and including Monday, June 2, 2008.
2. The deadline for Appelices to file and serve their brief is extended through and including Friday, June 30, 2008.
3. The deadline for Cordell to file and serve its reply brief is extended through and including Friday, July 11, 2008.
4. This Stipulation may be executed in counterparts and by facsimile with the original signatures to be provided as soon as practicable thereafter.
5. All parties reserve all rights with respect to this appeal.

Dated: April 18, 2008

GOLENBOCK EISEMAN ASSOR
BELL & PESKOE LLP

BAKER & HOSTETLER LLP

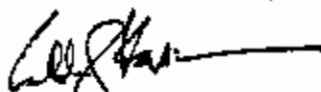


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SO ORDERED:

Dated: New York, New York
April 21, 2008


UNITED STATES DISTRICT JUDGE